

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
NEW ALBANY DIVISION

IN RE:)	Chapter 11
)	
EASTERN LIVESTOCK CO., LLC)	Case No. 10-93904-BHL-11
)	
Debtor.)	Hon. Basil H. Lorch III

**APPLICATION TO EMPLOY KATZ, SAPPER & MILLER, LLP
AS ACCOUNTANTS**

James A. Knauer, the chapter 11 trustee appointed in this case ("Trustee"), respectfully requests that this Court enter an order authorizing the Trustee to employ Katz, Sapper & Miller, LLP ("KSM") as accountants pursuant to the terms and conditions of the letter agreement (the "Agreement") attached hereto as Exhibit A. In support of this application ("Application"), the Trustee respectfully represents the following:

1. The Trustee was appointed on December 27, 2010 pursuant to the *Order Approving the Appointment of James A. Knauer as Chapter 11 Trustee* [Dock. No. 102].
2. The Trustee is in need of accountants to prepare federal and state income tax returns and to advise and assist the Trustee on other accounting matters that may arise and that the Trustee may deem necessary for the administration of the estate.
3. The Trustee wishes to employ KSM, 800 East 96th Street, Suite 500, Indianapolis, Indiana 46240 as his accountants for these matters.
4. The Trustee has selected KSM because KSM has considerable experience in these matters and is well-qualified to act as accountants for the Trustee.
5. The Trustee seeks authority to hire KSM on KSM's normal hourly billing rates, as more particularly described on Exhibit A, subject to review and approval by the Court.

6. Pursuant to the Verified Statement of Keith T. Gambrel attached hereto as Exhibit B, KSM is qualified to act as accountants for the Trustee and does not hold or represent an interest adverse to the estate. The Trustee believes that KSM is "disinterested," as that term is defined by the Bankruptcy Code.

7. The Trustee believes the employment of KSM is in the best interests of this estate.

8. The allowance and payment of KSM's fees and expenses shall be subject to final approval by the Court.

WHEREFORE, the Trustee prays that he be authorized to employ KSM to act as accountants for the Trustee pursuant to terms and conditions contained herein and the Agreement, and that the Court grant the Trustee all other just and proper relief.

Respectfully submitted,

By: /s/ Dustin R. DeNeal

Counsel for James A. Knauer, Chapter 11 Trustee

James M. Carr (#3128-49)
Kevin Toner (#11343-49)
Terry E. Hall (#22041-49)
Harmony Mappes (# 27237-49)
Dustin R. DeNeal (#27535-49)
300 N. Meridian Street, Suite 2700
Indianapolis, IN 46204-1782
Telephone: (317) 237-0300
Facsimile: (317) 237-1000
jim.carr@bakerd.com
kevin.toner@bakerd.com
terry.hall@bakerd.com
harmony.mappes@bakerd.com
dustin.deneal@bakerd.com

Wendy W. Ponader (#14633-49)
600 East 96th Street, Suite 600
Indianapolis, IN 46240
wendy.ponader@bakerd.com

CERTIFICATE OF SERVICE

I hereby certify that on November 23, 2011, a copy of the foregoing pleading was filed electronically. Notice of this filing will be sent to the following parties through the Court's Electronic Case Filing System. Parties may access this filing through the Court's system.

David L. Abt
davidabt@mwt.net

C. R. Bowles, Jr
crb@gdm.com

John Hunt Lovell
john@lovell-law.net

Mark A. Robinson
mrobinson@vhlaw.com

Jeffrey R. Erler
jeffe@bellnunnally.com

Edward M King
tking@fbtlaw.com

Randall D. LaTour
rdlatour@vorys.com

John R. Carr, III
jrciii@acs-law.com

Bret S. Clement
bclement@acs-law.com

Daniel J. Donnellon
ddonnellon@ficlaw.com

Stephen A. Weigand
sweigand@ficlaw.com

John Frederick Massouh
john.massouh@sprouselaw.com

John W. Ames
jwa@gdm.com

Robert Hughes Foree
robertforee@bellsouth.net

Kim Martin Lewis
kim.lewis@dinslaw.com

Jeremy S Rogers
Jeremy.Rogers@dinslaw.com

Ivana B. Shallcross
ibs@gdm.com

Deborah Caruso
dcaruso@daleeke.com

Meredith R. Thomas
mthomas@daleeke.com

William Robert Meyer, II
rmeyer@stites.com

Allen Morris
amorris@stites.com

Charles R. Wharton
Charles.R.Wharton@usdoj.gov

James Bryan Johnston
bjtexas59@hotmail.com

James T. Young
james@rubin-levin.net

David L. LeBas
dlebas@namanhowell.com

Judy Hamilton Morse
judy.morse@crowedunlevy.com

John M. Thompson
john.thompson@crowedunlevy.com

Jessica E. Yates
jyates@swlaw.com

John Huffaker
john.huffaker@sprouselaw.com

Matthew J. Ochs
matt.ochs@moyewwhite.com

Laura Day Delcotto
ldelcotto@dlgfir.com

Kelly Greene McConnell
lisahughes@givenspursley.com

T. Kent Barber
kbarber@dlgfir.com

Ross A. Plourde
ross.plourde@mcafeetaft.com

Walter Scott Newbern
wsnewbern@msn.com

Kirk Crutcher
kcrutcher@mcs-law.com

Todd J. Johnston
tjohnston@mcjllp.com

Timothy T. Pridmore
tpridmore@mcjllp.com

Theodore A Konstantinopoulos
ndohbky@jbandr.com

Karen L. Lobring
lobring@msn.com

Sandra D. Freeburger
sfreeburger@dsf-atty.com

Lisa Koch Bryant
courtmail@fbhlaw.net

Elliott D. Levin
robin@rubin-levin.net
edl@trustesolutions.com
Sean T. White
swhite@hooverhull.com

John M. Rogers
johnr@rubin-levin.net
Robert H. Foree
robertforee@bellsouth.net

John David Hoover
jdhoover@hooverhull.com
Sarah Stites Fanzini
sfanzini@hopperblackwell.com

Michael W. McClain
mike@kentuckytrial.com

William E Smith
wsmith@k-glaw.com

Susan K. Roberts
skr@stuartlaw.com

James Edwin McGhee
mcghee@derbycitylaw.com

Jerald I. Ancel
jancel@taftlaw.com

David Alan Domina
dad@dominalaw.com

Jill Zengler Julian
Jill.Julian@usdoj.gov

Michael Wayne Oyler
moyler@rwsvlaw.com

James E. Rossow
jim@rubin-levin.net

Steven A. Brehm
sab@gdm.com

Thomas C Scherer
tscherer@binghamchale.com

Jeffrey J. Graham
jgraham@taftlaw.com

Kent A Britt
kabritt@vorys.com

Jeffrey L Hunter
jeff.hunter@usdoj.gov

Jason W. Cottrell
jwc@stuartlaw.com

James B. Lind
jblind@vorys.com

David A. Laird
david.laird@moyewhite.com

Trevor L. Earl
tearl@rwsvlaw.com

Joshua N. Stine
jnstine@vorys.com

Amelia Martin Adams
aadam@dlgfir.com

Robert A. Bell
rabell@vorys.com

Melissa S. Giberson
msgiberson@vorys.com

I further certify that on November 23, 2011, a copy of the foregoing pleading was served via electronic mail transmission on the following:

Ashley S. Rusher
asr@blancolaw.com

Darla J. Gabbittas
darla.gabbittas@moyewhite.com

/s/ Dustin R. DeNeal